

**REPORT OF PROPERTIES OWNED BY HEALTH AND EDUCATIONAL, INDUSTRIAL DEVELOPMENT AND SPORTS AUTHORITY BOARDS**  
**(Rev. 2008)**

**(Note: late fee due after October 1)**

Tennessee law requires businesses leasing property from certain public boards and authorities to annually report to the State Board of Equalization concerning the leased properties.

<b>GENERAL INFORMATION</b> County:_____ Year:_____	This property is owned in the name of (select one):
Owner name:_____	<input type="checkbox"/> Industrial Development Board (T.C.A. §7-53-301)
Lessee name and address: _____	<input type="checkbox"/> Health, Housing & Educational Facility Board (T.C.A. §48-101-307)
_____	<input type="checkbox"/> Sports Authority Board (T.C.A. §7-67-108)

Has lessee name changed since last filing? Yes \_\_\_\_ No \_\_\_\_

Person filing this report:

Name:\_\_\_\_\_

Title:\_\_\_\_\_

Address:\_\_\_\_\_

\_\_\_\_\_

Phone:\_\_\_\_\_

E-mail:\_\_\_\_\_

1. **PROPERTY LISTING:** List all the real and personal property owned by the ID/H&ED Board which is leased or subleased by this lessee as of last January 1. List each property separately if it has a separate parcel or account number in the assessor's records:

Project type code (see instructions)	Property address or location	State the city where the property is located	Assessor's id. no.
A.	_____	_____	_____
B.	_____	_____	_____
C.	_____	_____	_____

D. \_\_\_\_\_

E. \_\_\_\_\_

2. PROPERTY DETAIL: For **each** of the above properties, provide the following information:

Item	EST. VALUE	DATE1	TERM	RENT	PILOT/CITY	PILOT/CO.	DATE2	L/H TAX (IF ANY)
A								
B								
C								
D								
E								

EST. VALUE: Good faith estimate of value    DATE1: Lease date    TERM: Lease term (mos./yrs.)

RENT: Amount of stated rent per the lease.

PILOT/CITY: Annual payments in lieu of property taxes payable to or for the benefit of a city

PILOT/COUNTY: Annual payments in lieu of property taxes to or for the benefit of a county

DATE2: Date the property is scheduled to return to the regular tax rolls

L/H TAX: If the county assessor has recorded a positive value for the leasehold interest, state the amount of tax due (confirm with county assessor).

*This report must be completed and submitted to the State Board of Equalization annually by **October 1**. The report is late if postmarked after October 1. Late filed reports must be accompanied by a late fee of \$50. The report may be submitted electronically through our web site at [www.comptroller.state.tn.us](http://www.comptroller.state.tn.us).*

*A copy of this report must be filed with the county assessor of property by Oct. 15. Has a copy of this report been filed with the county assessor?*  
Yes \_\_\_\_ No \_\_\_\_

For questions, call or write the Board or visit our website at <http://www.comptroller.state.tn.us/sb/faq.htm>.

State Board of Equalization  
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